



UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

MARK E. FELGER (MF9985)
JERROLD N. POSLUSNY, JR. (JP7140)
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Attorneys for the Debtors

In re:

SHAPES/ARCH HOLDINGS L.L.C., et al.,

Debtors.

Case No. 08-14631(GMB)

Judge: Gloria M. Burns

Chapter: 11

**ORDER REDUCING AND ALLOWING ADMINISTRATIVE CLAIM OF
THE STATE OF NEW JERSEY DIVISION OF TAXATION**

The relief set forth on the following page, numbered two (2), is hereby **ORDERED**.

DATED: 4/23/2009



Honorable Gloria M. Burns
United States Bankruptcy Court Judge

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Shapes/Arch Holdings L.L.C., et al.

Case No. 08-14631 (GMB)

Order Expunging and Disallowing Administrative Claim of the State of New Jersey Division of Taxation

Upon consideration of the above-captioned debtors' (the "Debtors")¹ objection (the "Objection") to the administrative claim of the State of New Jersey Division of Taxation ("New Jersey") seeking to expunge and disallow the proof of claim, the response filed by New Jersey, and the parties having resolved the objection as set forth in this Order, notice of the Motion appearing appropriate, and for cause shown, it is hereby **ORDERED**:

1. That the Objection is SUSTAINED, as set forth herein.
2. That New Jersey's administrative proof of claim identified as claim no. 873 on the claims register is hereby allowed as an administrative claim in the amount of \$2,043.53, and shall be paid within ten (10) days of entry of this Order.
3. That the Debtors' and the Class 10 Liquidating Trustee's rights to file other objections to claims, including the claim referenced in this Objection is hereby fully reserved.

CHERRY_HILL\503347\1 226314.000

¹ Unless otherwise defined herein, capitalized terms shall have the same meaning ascribed to them in the Objection.

CERTIFICATE OF NOTICE

District/off: 0312-1
Case: 08-14631

User: dfitzger
Form ID: pdf903

Page 1 of 1
Total Served: 1

Date Rcvd: Apr 27, 2009

The following entities were served by first class mail on Apr 29, 2009.
db +Shapes/Arch Holdings L.L.C., 9000 River Road, Delair, NJ 08110-3204

The following entities were served by electronic transmission.
NONE.

TOTAL: 0

***** BYPASSED RECIPIENTS *****

NONE.

TOTAL: 0

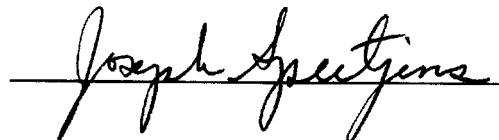
Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
USPS regulations require that automation-compatible mail display the correct ZIP.

I, Joseph Speetjens, declare under the penalty of perjury that I have served the attached document on the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 9): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Apr 29, 2009

Signature:

A handwritten signature in black ink, reading "Joseph Speetjens", written over a horizontal line.